IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE SIXTEENTH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 14376 of 2004

Between:

M/s. Balaji Steel Rolling Mills(P) Ltd. Kalikaman, Hyderabad,
rep by its Director, Ramavthar Gupta.

..... PETITIONER

AND

1 The Commercial Tax Officer, Charminar Circle, Hyderabad.
2 The Appellate Deputy Commissioner of Commercial Taxes, Panjagutta Division, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ, Order or direction, particularly one in the nature of a Writ of Mandamus, declaring the impugned order dated 15-03-2004 passed by the 2nd respondent in Appeal Order A.R.S1 NO. C/126/2003, for the assessment year 1995-96 (APGST) as illegal, arbitrary and unjustified in the facts and circumstances of the case.

Counsel for the Petitioner: MR.A.K.JAISWAL

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following:

ORDER: (Per the Hon'ble Sri Justice Bilal Nazki)

The Appellate Deputy Commissioner of Commercial Taxes, Hyderabad, rejected the appeal on the ground of limitation, holding that he has no power to condone the delay beyond 30 days by virtue of amendment to Section 19(1) of the A.P. General Sales Tax Act (for short 'the Act'). The amendment to Section 19(1) of the Act has already been up-held by this Court, therefore, we do not find any illegality in the order passed by the Appellate Deputy Commissioner.

However, the learned Counsel for the petitioner submits that he has moved an application before the Commercial Tax Officer, Hyderabad, for correction of some clerical mistakes in the order of assessment. If such an application is pending, the Commercial Tax Officer, Hyderabad, is directed to dispose of the same within a period of one month from today.

Writ petition is accordingly dismissed. No costs.

(BILAL NAZKI, J)

Date: 16-08-2004

(S.ANANDA REDDY, J)

GHN/AJR

To

1. The Commercial Tax Officer, Charminar Circle, Hyderabad.

2. The Appellate Deputy Commissioner of Commercial Taxes, Panjagutta Division, Hyderabad.

3. Two CCs to GP for Commercial Tax, High Court of A.P., Hyderabad.(o.u.t)

4. Two CD copies